

Sales Tax Rate History and Distribution Formula

(\$ in Thousands)

Distributions (Balance goes to General Fund)

Effective Date	Tax Rate	Perm Bldg Fund	Revenue Sharing	Alloc. To Counties *	Pollution Control	Public Schools	Misc. Distrib.
Jul-1965	3.0%	\$500					1, 2
Jul-1968	3.0%	\$500		5.0%			2
Jul-1969	3.0%	\$500		10.0%			2
Jul-1970	3.0%	\$500		15.0%			2
Jul-1971	3.0%	\$500		20.0%			2
Jul-1975	3.0%	\$500		20.0%			2, 4
Jul-1976	3.0%	\$500		20.0%			2,3,4
Jul-1977	3.0%	\$500		20.0%			2,3,4
Jul-1980	3.0%	\$500		10.0%		10.0%	2,3,4
Mar-1983	4.0%	\$500		10.0%		10.0%	2,3,4
Jun-1983	4.5%	\$500		10.0%		10.0%	2,3,4
Jul-1984	4.0%	\$500	6.25%	7.5%	\$4,800		3,4
Apr-1986	5.0%	\$500	6.25%	7.5%	\$4,800		3,4
Jul-1987	5.0%	\$500	7.75%	6.0%	\$4,800		3,4
Jul-1988	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5,
Jul-1995	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5,6
Jul-1998	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5
Jul-2000	5.0%	\$5,000	13.75%		\$4,800		3,4,5
May-2003	6.0%	\$5,000	11.50%		\$4,800		3,4,5

* Beginning in 2000, the allocation to counties was folded into the revenue sharing allocation.

Miscellaneous Distributions:

1. Amount equal to 1-mill of all assessed property values distributed to Teachers Retirement System; and a \$1,000,000 lump sum (one-time) distribution to Tax Commission.
2. Amount equal to the sum required for the Social Security Trust Fund.
3. Amount equal to the sum required to be certified by the Idaho housing agency.
4. \$1.00 per registration fee on vehicle registration transfers that do not involve sales tax.
5. Amount certified by the Tax Commission as necessary to fund the Circuit Breaker.
6. Amount necessary to fund Property Tax Relief.

Source: *General Fund Revenue Book FY 2004*, Division of Financial Management

Sales Tax Distributions

(\$ in Thousands)

Year ^(a)	Gross Collections	Refunds	Gen. Fund	Perm Bldg Fund	Rev. Sharing
FY70	41,678.2	61.6	33,055.0	500.0	
FY71	45,368.6	101.9	34,076.7	500.0	
FY72	51,704.1	81.1	36,967.1	500.0	
FY73	60,999.6	70.3	43,281.3	500.0	
FY74	69,833.3	340.7	49,250.0	500.0	
FY75	79,108.7	100.4	57,022.8	500.0	
FY76	88,874.0	137.5	63,650.6	500.0	
FY77	103,859.6	219.2	73,594.5	500.0	
FY78	118,866.2	157.0	84,107.4	500.0	
FY79	129,906.4	205.9	91,463.6	500.0	
FY80	137,113.9	264.5	95,984.6	500.0	
FY81	145,008.0	220.5	97,679.3	500.0	
FY82	146,206.9	311.8	98,720.2	500.0	
FY83	165,441.1	181.2	115,407.0	500.0	
FY84	241,838.4	596.2	188,422.1	500.0	
FY85	238,544.3	449.7	200,026.6	500.0	14,876.1
FY86	250,490.1	516.8	211,564.2	500.0	15,036.7
FY87	297,892.0	538.4	259,358.6	500.0	14,853.3
FY88	311,382.5	672.5	258,762.1	500.0	24,084.5
FY89	346,682.3	882.4	288,780.3	500.0	26,785.4
FY90	383,096.0	1,664.0	319,290.7	500.0	29,540.7
FY91	404,146.4	3,403.1	335,739.5	500.0	31,036.1
FY92	435,715.5	1,799.1	364,323.0	500.0	33,612.2
FY93	481,357.9	1,163.9	402,819.5	500.0	37,195.6
FY94	541,503.6	1,739.0	452,684.8	500.0	41,789.3
FY95	575,751.5	1,767.4	481,568.8	500.0	44,455.1
FY96	602,573.0	2,114.2	462,999.7	500.0	46,554.3
FY97	624,631.8	2,109.4	476,726.1	500.0	48,240.6
FY98	655,182.6	2,023.6	496,807.8	500.0	50,572.4
FY99	704,734.8	2,784.7	588,796.7	500.0	54,237.7
FY00	750,125.9	2,741.7	627,503.0	500.0	57,852.8
FY01	778,886.9	3,464.1	647,293.8	5,000.0	106,024.7
FY02	791,623.6	4,103.4	657,119.2	5,000.0	108,500.4
FY03 ^(b)	836,061.7	3,119.1	687,241.3	5,000.0	112,947.4
FY04 ^(c)	1,010,470.0	3,200.0	867,770.0	5,000.0	115,800.0

Sources: (a) DFM General Fund Revenue Book FY 2004

(b) State Tax Commission Comparative Report, FY 2003

(c) DFM Idaho Outlook, August 2004 and Legislative Services Office

Sales Tax Distributions

(\$ in Thousands)

Alloc to Counties	Pollution Control	Circuit Breaker	Property Tax Relief	Miscellaneous Distributions	
4,161.7				3,899.9	12
6,790.0				3,900.0	12
10,324.6				3,831.3	12
12,186.1				4,961.9	12
13,898.5				5,844.1	12
15,801.7				5,683.8	1
17,747.3				6,838.6	1
20,728.1				8,817.8	1
23,741.8				10,360.0	1
25,940.1				11,796.8	1
27,369.9				12,994.9	1
14,476.0				32,132.2	12
14,607.4				32,067.5	12
15,266.3				34,086.6	12
16,192.2				36,127.9	12
17,851.5	4,800.0			40.4	3
18,044.1	4,800.0			28.3	3
17,827.1	4,800.0			14.6	3
18,637.1	4,800.0	3,890.1		36.2	3
20,737.1	4,800.0	4,171.7		25.4	3
22,870.2	4,800.0	4,335.5		94.9	3
24,028.3	4,800.0	4,491.1		148.3	3
26,022.6	4,800.0	4,606.1		52.5	3
28,796.9	4,800.0	6,031.2		50.8	3
32,353.2	4,800.0	7,504.3		132.9	3
34,435.8	4,800.0	8,241.1		(16.6)	3
36,023.2	4,800.0	8,807.0	40,757.1	17.6	3
37,347.6	4,800.0	9,609.0	45,238.4	60.7	3
39,152.8	4,800.0	10,331.1	50,400.4	594.5	3
41,979.4	4,800.0	10,891.7		744.6	3
44,754.6	4,800.0	11,481.2		492.7	3
	4,800.0	11,711.3		593.0	3
	4,800.0	11,983.5		117.0	3
	4,800.0	12,787.1		286.6	3
	4,800.0	13,700.0		200.0	3
			Social Security Trust		1
			Public School Income		2
			Multi-State Tax Compact		3

FY 2003 State Revenue Sharing

County	Sales Tax	Counties &	Circuit	Liquor Dist ²
	Cities ¹	Special Dist ¹	Breaker ¹	
Ada	\$14,412,471	\$11,399,754	\$1,858,315	\$3,191,567
Adams	76,991	455,733	68,249	42,822
Bannock	3,855,666	3,055,862	705,183	656,825
Bear Lake	236,624	491,025	79,274	76,718
Benewah	191,359	495,536	111,041	117,276
Bingham	1,036,547	2,232,749	349,664	253,945
Blaine	1,740,765	793,516	55,564	553,740
Boise	64,191	389,442	55,073	52,115
Bonner	656,481	1,574,470	395,077	562,057
Bonneville	3,781,269	3,331,503	780,512	790,895
Boundary	165,190	597,363	114,924	94,790
Butte	63,071	268,418	28,282	36,199
Camas	30,713	175,010	9,746	18,167
Canyon	4,592,479	5,696,846	1,721,761	699,387
Caribou	275,561	716,722	67,988	81,020
Cassia	603,674	1,461,914	182,640	149,160
Clark	35,795	282,372	1,880	15,489
Clearwater	357,792	1,109,164	102,741	87,325
Custer	121,528	536,621	33,387	69,718
Elmore	665,656	1,121,288	159,765	149,619
Franklin	344,835	672,316	141,771	86,187
Fremont	281,869	724,611	132,253	115,943
Gem	310,182	938,634	284,146	78,130
Gooding	379,922	904,949	233,065	104,460
Idaho	492,994	1,221,023	201,936	135,400
Jefferson	273,145	948,871	158,405	113,562
Jerome	452,548	1,007,297	250,631	98,744
Kootenai	3,392,908	4,106,623	1,185,495	1,575,538
Latah	1,124,786	1,405,211	217,401	376,819
Lemhi	319,944	695,519	109,959	103,169
Lewis	124,431	313,332	60,526	57,946
Lincoln	157,373	403,572	50,920	40,036
Madison	621,254	1,038,439	108,832	149,767
Minidoka	456,899	1,422,579	227,486	159,950
Nez Perce	2,658,700	1,986,665	619,474	498,856
Oneida	144,993	359,895	58,897	33,137
Owyhee	226,036	909,959	84,916	67,705
Payette	580,250	893,979	395,311	162,556
Power	206,886	706,812	67,366	55,361
Shoshone	613,248	1,038,603	328,787	211,661
Teton	114,580	386,444	25,399	90,767
Twin Falls	2,950,094	3,508,680	691,609	518,795
Valley	363,189	463,653	84,674	198,568
Washington	383,169	766,385	186,482	73,800
TOTAL	49,938,058	63,009,359	12,786,808	12,805,691

Sources: ¹Tax Commission (FY 2003), ²Liquor Dispensory (FY 2002),

to Local Jurisdictions by County

County	Highway Distrib ³	State Lottery ⁴	Total	2002 Pop ⁵	\$\$\$ Per Capita
Ada	\$18,408,905	\$2,039,039	\$51,310,051	319,687	\$160.50
Adams	736,676	18,878	1,399,349	3,448	405.84
Bannock	5,394,365	506,680	14,174,581	75,804	186.99
Bear Lake	1,017,647	54,355	1,955,644	6,360	307.49
Benewah	1,106,790	60,266	2,082,267	8,993	231.54
Bingham	3,573,049	371,808	7,817,761	42,458	184.13
Blaine	1,912,848	112,311	5,168,744	20,378	253.64
Boise	849,187	39,385	1,449,394	7,067	205.09
Bonner	2,589,874	207,052	5,985,010	38,205	156.66
Bonneville	5,884,082	666,840	15,235,101	85,180	178.86
Boundary	991,443	59,378	2,023,089	10,085	200.60
Butte	788,553	19,800	1,204,322	2,890	416.72
Camas	731,534	6,102	971,272	1,037	936.62
Canyon	8,754,177	987,972	22,452,622	144,983	154.86
Caribou	1,456,280	66,355	2,663,927	7,319	363.97
Cassia	2,659,841	189,708	5,246,937	21,720	241.57
Clark	689,213	7,390	1,032,139	997	1,035.24
Clearwater	1,025,464	51,502	2,733,989	8,446	323.70
Custer	1,105,104	29,443	1,895,801	4,185	453.00
Elmore	2,606,354	187,061	4,889,743	29,481	165.86
Franklin	1,132,087	110,385	2,487,581	11,699	212.63
Fremont	1,518,677	89,952	2,863,305	11,859	241.45
Gem	1,280,898	111,161	3,003,151	15,495	193.81
Gooding	1,522,354	107,966	3,252,716	14,307	227.35
Idaho	2,513,415	74,673	4,639,441	15,308	303.07
Jefferson	1,852,910	195,754	3,542,647	19,781	179.09
Jerome	1,848,710	137,747	3,795,677	18,703	202.94
Kootenai	7,206,735	680,522	18,147,822	113,954	159.26
Latah	3,185,762	163,467	6,473,446	35,218	183.81
Lemhi	1,018,963	46,182	2,293,736	7,649	299.87
Lewis	1,047,986	37,501	1,641,722	3,721	441.20
Lincoln	927,915	32,515	1,612,331	4,207	383.25
Madison	1,982,318	198,676	4,099,286	27,686	148.06
Minidoka	2,008,562	163,121	4,438,597	19,465	228.03
Nez Perce	3,165,715	215,675	9,145,086	37,106	246.46
Oneida	963,611	35,070	1,595,603	4,131	386.25
Owyhee	1,866,955	46,876	3,202,447	10,862	294.83
Payette	1,569,178	211,148	3,812,422	21,007	181.48
Power	1,440,128	65,507	2,542,060	7,379	344.50
Shoshone	1,341,934	80,301	3,614,534	13,090	276.13
Teton	911,013	49,888	1,578,091	6,859	230.08
Twin Falls	5,366,091	435,515	13,470,784	65,472	205.75
Valley	1,538,896	48,786	2,697,766	7,526	358.46
Washington	1,400,694	74,777	2,885,307	9,924	290.74
TOTAL	110,892,893	9,094,490	258,527,298	1,341,131	192.77

³Transportation Dept (FY 2003), ⁴State Lottery (FY 2002), ⁵U.S. Census Bureau

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 5 cent rate)

<i>Specific Uses Not Taxed</i>	FY 2003	FY 2004	FY 2005
Production Exemption Equip.	\$57,800	\$63,852	\$70,898
Production Exemption Supplies	\$43,755	\$48,336	\$53,670
Irrigation Equipment & Supplies	\$2,616	\$2,681	\$2,748
Pollution Control Equipment	\$2,657	\$2,831	\$3,313
Broadcast Equipment	\$1,596	\$1,763	\$1,958
Publication Equipment	\$102	\$113	\$125
Commercial Aircraft	\$1,575	\$1,575	\$1,575
Railroad Rolling Stock & Remfg	\$2,125	\$2,125	\$2,126
Interstate Trucks	\$5,039	\$5,224	\$5,226
Out-of-State Contracts	\$2,660	\$2,938	\$3,263
Trade-in Value	\$21,513	\$22,302	\$22,312
Sales of Bus. or Bus. Assets	\$1,262	\$1,395	\$1,548
Food Stamps/WIC	\$3,071	\$3,209	\$3,386
Motor Vehicles used Outside ID	\$12,016	\$12,457	\$12,462
Donation Real Prop. to ID Gov't	\$3	\$3	\$3
Incidental Sales Tangible Prop	\$10	\$10	\$10
Lodging, Eating, Drinking Place	\$47	\$50	\$53
School Lunches & Senior Meals	\$2,219	\$2,298	\$2,381
Driver's Education Automobiles	\$32	\$32	\$32
Ski Lifts & Snowgrooming Equip	\$501	\$502	\$503
Clean Rooms	\$400	\$400	\$400
<i>Total Specific Uses Not Taxed</i>	\$160,999	\$174,096	\$187,992

<i>Goods Not Taxed</i>	FY 2003	FY 2004	FY 2005
Motor Fuels	\$49,075	\$50,310	\$52,611
Heating Materials	\$2,481	\$2,429	\$2,434
Utility Sales	\$47,087	\$47,628	\$48,153
Used Mobile Homes	\$2,300	\$2,300	\$2,301
Presc. & Durable Medical Equip	\$14,397	\$15,529	\$16,663
Funeral Caskets	\$833	\$889	\$949
Containers	\$22	\$23	\$24
Nonprofit Literature	\$94	\$95	\$96
Official Documents	\$47	\$47	\$48
Precious Metal Bullion	\$465	\$465	\$466
New Mfd Homes & Modular Bldg	\$1,551	\$1,607	\$1,668
Telecommunication Equipment	\$602	\$663	\$729
<i>Total Goods Not Taxed</i>	\$118,954	\$121,985	\$126,142

Source: General Fund Revenue Book FY 2004 , Division of Financial Management

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 5 cent rate)

<i>Services Not Taxed</i>	FY 2003	FY 2004	FY 2005
Construction	\$97,389	\$99,031	\$106,641
Agricultural & Industrial Services	\$1,343	\$1,366	\$1,391
Transportation Services	\$15,152	\$16,150	\$17,336
Information Services	\$40,489	\$41,706	\$42,986
Repairs	\$35,275	\$37,622	\$40,155
Professional Services	\$130,221	\$138,883	\$148,234
Business Services	\$52,876	\$56,393	\$60,189
Personal Services	\$8,559	\$9,128	\$9,743
Health & Medical Services	\$190,706	\$205,707	\$220,733
Social Services	\$29,725	\$32,064	\$34,406
Educational Services	\$13,427	\$14,320	\$15,284
Lottery & Pari-Mutuel Betting	\$6,576	\$6,787	\$6,787
Media Measurement Services	\$45	\$46	\$48
Miscellaneous Services	\$1,462	\$1,559	\$1,664
<i>Total Services Not Taxed</i>	\$623,245	\$660,762	\$705,597

<i>Entities Not Taxed</i>	FY 2003	FY 2004	FY 2005
Educational Instit. Purchases	\$5,090	\$5,271	\$5,492
Hospital Purchases	\$12,927	\$13,944	\$14,963
Health Entity Purchases	\$234	\$248	\$264
Canal Company Purchases	\$705	\$721	\$738
Forest Protective Assoc. Purch.	\$31	\$32	\$32
Food Bank Purchases	\$167	\$177	\$188
Nonsale Clothiers	\$1	\$1	\$2
Centers for Independent Living	\$3	\$4	\$4
State & Local Gov. Purchases	\$19,380	\$19,710	\$20,495
Ronald McDonald House Room	\$1	\$1	\$2
INEEL R&D Purchases	\$3,141	\$3,458	\$3,898
Motor Vehicle Pur. by Relatives	\$1,410	\$1,462	\$1,462
Sales by 4H & FFA Clubs	\$23	\$23	\$24
Non-Retail Sales (Yard & Ocas)	\$1,904	\$2,018	\$2,143
Sales by Indian Tribes on Res	\$3,038	\$3,193	\$3,387
Meal Sales to Church Member	\$8	\$8	\$9
Sales by Outfitters & Guides	\$13	\$13	\$14
Sales via Vending Machines	\$1,521	\$1,589	\$1,676
Auto Manufacturers' Rebates	\$465	\$482	\$482
Incidental Sales of Churches	\$477	\$505	\$537
<i>Total Entities Not Taxed</i>	\$50,539	\$52,860	\$55,812

<i>Total Exceptions & Exemptions</i>	\$953,737	\$1,009,703	\$1,075,543
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